General Assembly

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Agenda item 21

Resolution adopted by the General Assembly on 19 December 2014

[*on the report of the Second Committee (A/69/470)*]

69/228. Promoting and fostering the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions

The General Assembly,

Recalling its resolution 66/209 of 22 December 2011,

Recalling also the commitments in the outcomes of all the major United Nations conferences and summits in the economic, social and environmental fields, including the outcome document of the United Nations Conference on Sustainable Development entitled "The future we want",[1] the United Nations Millennium Declaration,[2] the 2005 World Summit Outcome,[3] the Monterrey Consensus of the International Conference on Financing for Development,[4] the Doha Declaration on Financing for Development: outcome document of the Follow-up International Conference on Financing for Development to Review the Implementation of the Monterrey Consensus,[5] the outcome document of the high-level plenary meeting of the General Assembly on the Millennium Development Goals,[6] the outcome document of the special event to follow up efforts made towards achieving the Millennium Development Goals,[7] the Programme of Action of the International Conference on Population and Development,[8] the key actions for the further implementation of the Programme

[1] Resolution 66/288, annex.

[2] Resolution 55/2.

[3] Resolution 60/1.

[4] *Report of the International Conference on Financing for Development, Monterrey, Mexico, 18–22 March 2002* (United Nations publication, Sales No. E.02.II.A.7), chap. I, resolution 1, annex.

[5] Resolution 63/239, annex.

[6] Resolution 65/1.

[7] Resolution 68/6.

[8] *Report of the International Conference on Population and Development, Cairo, 5–13 September 1994* (United Nations publication, Sales No. E.95.XIII.18), chap. I, resolution 1, annex.

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of Action of the International Conference on Population and Development[9] and the Beijing Declaration[10] and Platform for Action,[11]

Recalling further its resolutions 67/290 of 9 July 2013 and 68/1 of 20 September 2013, and the ministerial declaration of the high-level segment of the 2014 session of the Economic and Social Council and the high-level political forum on sustainable development,

Recalling its resolution 68/309 of 10 September 2014, in which it welcomed the report of the Open Working Group on Sustainable Development Goals[12] and decided that the proposal of the Open Working Group contained in the report shall be the main basis for integrating sustainable development goals into the post-2015 development agenda, while recognizing that other inputs will also be considered, in the intergovernmental negotiation process at the sixty-ninth session of the General Assembly,

Emphasizing the need to improve the efficiency, accountability, effectiveness and transparency of public administration,

Emphasizing also that efficient, accountable, effective and transparent public administration has a key role to play in the implementation of the internationally agreed development goals, including the Millennium Development Goals,

Stressing the need for capacity-building as a tool to promote development, and welcoming the cooperation of the International Organization of Supreme Audit Institutions with the United Nations in this regard,

1. *Recognizes* that supreme audit institutions can accomplish their tasks objectively and effectively only if they are independent of the audited entity and are protected against outside influence;

2. *Also recognizes* the important role of supreme audit institutions in promoting the efficiency, accountability, effectiveness and transparency of public administration, which is conducive to the achievement of national development objectives and priorities as well as the internationally agreed development goals;

3. *Takes note with appreciation* of the work of the International Organization of Supreme Audit Institutions in promoting greater efficiency, accountability, effectiveness, transparency and efficient and effective receipt and use of public resources for the benefit of citizens;

4. *Also takes note with appreciation* of the Lima Declaration of Guidelines on Auditing Precepts of 1977[13] and the Mexico Declaration on Supreme Audit Institutions Independence of 2007,[14] and encourages Member States to apply, in a manner consistent with their national institutional structures, the principles set out in those Declarations;

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[9] Resolution S-21/2, annex.

[10] *Report of the Fourth World Conference on Women, Beijing, 4–15 September 1995* (United Nations publication, Sales No. E.96.IV.13), chap. I, resolution 1, annex I.

[11] Ibid., annex II.

[12] A/68/970 and Corr.1.

[13] Adopted by the Ninth Congress of the International Organization of Supreme Audit Institutions, Lima, 17–26 October 1977.

[14] Adopted by the Nineteenth Congress of the International Organization of Supreme Audit Institutions, Mexico City, 5–10 November 2007.

5. *Encourages* Member States and relevant United Nations institutions to continue and to intensify their cooperation, including in capacity-building, with the International Organization of Supreme Audit Institutions in order to promote good governance at all levels by ensuring efficiency, accountability, effectiveness and transparency through strengthened supreme audit institutions, including, as appropriate, the improvement of public accounting systems;

6. *Acknowledges* the role of supreme audit institutions in fostering governmental accountability for the use of resources and their performance in achieving development goals;

7. *Takes note* of the interest of the International Organization of Supreme Audit Institutions in the post-2015 development agenda;

8. *Encourages* Member States to give due consideration to the independence and capacity-building of supreme audit institutions in a manner consistent with their national institutional structures, as well as to the improvement of public accounting systems in accordance with national development plans in the context of the post-2015 development agenda;

9. *Stresses* the importance of continuing international cooperation to support developing countries in capacity-building, knowledge and best practices related to public accounting and auditing.

75th plenary meeting
19 December 2014